DECLARATION, PETITION, POWER OF ATTORNEY & CORRESPONDENCE ADDRESS

As a below-named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am an original, first, and joint inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled:

TILTABLE STEERING APPARATUS AND METHOD FOR SNOWMOBILES, ALL-TERRAIN VEHICLES, AND OTHER VEHICLES USING HANDLEBARS AS STEERING MECHANISMS

the specification of which is attached hereto;

I state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to herein;

I acknowledge the duty to disclose information material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a), including any public use, sale, or offer for sale of the disclosed invention occurring more than one year prior to the filing date of this application.

I hereby claim foreign priority benefits under Title 35, United States Code, §119 of any provisional patent application, foreign application(s) for patent or inventor's certificate listed and have identified any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

§119 PRIORITY APPLICATION(S)

			Priority Claimed	
(Number)	(Country)	(Day/month/year filed)	Yes	No

I hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

(Application Serial No.)	(Filing date)	(Status - patented, pending, abandoned)

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section

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1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

I hereby appoint Craig M. Gregersen, Registration No. 31,832 my attorney with full power of substitution and revocation to prosecute this application and to transact all business in the Patent and Trademark Office connected herewith and the general power of attorney to file and prosecute any foreign or International (PCT) application claiming the benefit of priority of the application filed herewith, or any continuation, continuation-in-part, or divisional thereof.

All communications shall be addressed to:

> Law Offices
> P.O. Box 386353
> Bloomington, MN 55438

Wherefore, I pray that Letters Patent be granted to me for the invention or discovery described and claimed in the above-referenced specification and claims, and I hereby subscribe my name to said specification and claims and to the foregoing declaration, power of attorney and this petition.

Full name of first inventor: Dennis R. Marks

Inventor's signature: _Dennis R Marks_

Date: _MAR 1' 04_

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Mailing Address: 1456 Sharon Parkway
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Citizenship: United States

Full name of second inventor: John R. Lind

Inventor's signature: _John R. Lind_

Date: _3/1/04_

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